

## Lesson 5: Personal Exemptions

### What personal exemptions can Vanessa claim?

Let's determine if Vanessa can claim any personal exemptions. Remember, even though she is married, she lives apart from her husband and will file as Head of Household and is therefore considered "unmarried." Personal exemptions are allowed for taxpayers and for their spouse only if they meet certain requirements.

First, review Form 13614-C, Part I, Your Personal Information to see if Vanessa can be claimed as a dependent on someone else's tax return.

The screenshot shows a portion of Form 13614-C, Part I, Your Personal Information. At the top, the name 'COOK' and address '07/14/1989' are visible. Question 12 asks 'Totally dependent on someone else?' with 'Yes' and 'No' options; 'No' is circled. Question 13 asks 'Can anyone claim you or your spouse on their tax return?' with 'Yes', 'No', and 'Unsure' options; 'No' is circled. Below this is 'Part II. Marital Status and Household Information'. Question 1 asks 'As of December 31, 2011, were you?'. The 'Single' option is circled. The 'Married' option is selected with an 'X', and a sub-question asks 'Did you live with your spouse during any part of the last six months of 2011?' with 'Yes' and 'No' options; 'No' is circled. Below this are options for 'Divorced or Legally Separated' and 'Widowed'.

Refer to Publication 4012 (Tab C), Interview Tips for Personal Exemptions.

### Sample Interview Clarifying Personal Exemptions

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>I see on your intake and interview sheet that no one else can claim you on his or her tax return. Is that correct?</i>	Yes, that's right.
<i>We also determined that you were still legally married on December 31 but will not be filing a joint return. Is that correct?</i>	Yes, it is.
<i>Did your husband work and have income last year?</i>	Yes, he was employed as a cook for most of the year.
<i>Well, since you're not filing a joint return, and because he had income, you cannot claim an exemption for your husband—only for yourself.</i>	



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